

1954

File No. ARE 9154. III

ERS Dep No. 1
ST

R H 218C

DEPARTMENT

D BRANCH

769

Rev (17)

dt 22/2/57

Subject:

Audit Report on P & A

In C E P. Manara

(Period ended 30.9.53)

Previous PPS in Rs. II

Subsequent PPS in ARE 91

N

B. Class
23/3/57

B Class
Karnatak

13
C

ARE 9154. III

File No.

File No. Slip 21

Correspondence

DOCKET SHEET

Subject:— Audit Report
on the a/c of P.D.
A. of the Dy. C.E.P. _____ Rehabilitation DEPT.
Kannara
1-10-52 to 30-9-53 _____ 'D' _____ BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

Report on the audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Kanara District, Karwar for the period from 1-10-52 to 30-9-1953.

Reply to be addressed to:-

.....

THE EXAMINER, OUTSIDE AUDIT DEPARTMENT,

No.OA/EVAC/

Branch Office of The Accountant General, Bombay,

Universal Assurance Building, 4th Floor,

60, P. M. Road, BOMBAY.

Bombay.

The test audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Kanara District, Karwar, for the period from 1-10-52 to 30-9-1953 was conducted at the office of the Deputy Custodian, Karwar between the 5th Dec.53 and the 12th December 1953.

Previous Audit.

2. Para 8 of Audit Report for the period ended 30-9-52:

The credits on account of recoveries towards rent stated to have been afforded may please be pointed out to audit.

Current Audit.

3. Cash Book (Form 25):-

(a) The following cheques drawn by the Deputy Custodian were not accounted for in the cash book on the day of their drawal:-

Cheque No. & date.	Amount of cheque.	Date on which accounted for in cash book.
2046/102251 dt.29-12-51	Rs. 194- 9-10	31-12-1952
2046/202252 dt.25-1-53	58- 6-9	27- 1-1953
2046/102253 dt.25-1-53	61- 2-5	28- 1-53.

It may please be noted that the cheques should be accounted for on the day of their drawal.

(b) The entries in the cash book maintained by the Deputy Custodian were not attested from April 53 onwards. It was explained that the register has been consolidated. It may be noted that the entries in the cash book should be attested by a responsible person.

4. (a) Non-maintenance of the consolidated registers by the Deputy Custodian:-

The following consolidated registers were not maintained:-

(i) Form 10:- Register of immovable property.

(ii) Form 21:- Rent demand and collection register of immovable property (Other than Agriculture).

(iii) Form 24:- Demand and collection register for Agricultural property.

(b) The entries made in the consolidated form 15 (individual Ledger Accounts) were not attested.

(c) Form 14:- Index register:- Requisite details in columns 3,4,(a) etc. were not furnished.

(d) Form 28:- Summary of monthly balances were not posted from July 1953 onwards. As the register was incomplete it may please be stated how the monthly reconciliation of balances between the Personal Ledger Accounts of evacuees and of the cash book maintained by the Deputy Custodian has been effected and certified as required by Rules 40 and 45 of the Administration of Evacuee Property (Central) Rules, 1950.

The forms pointed out in, paras (a) to (c) may please be completed forthwith.

5. The following irregularities of taluka accounts were noticed:-

(a) Forms 15,21,22 and 28 maintained by Honavar taluka and forms 9,11,14,15,28,21,24 and 25 of Bhatkalpeta were found to be manuscript. The registers may please be maintained in the printed forms which were stated to have been received by the talukas in September 1953.

(b) Form 14 Index register:-

The register was found to be incomplete in respect of items V to IX of Karwar taluka and columns 3,4,6,7 and 8 remained blank in the register maintained by Bhatkalpeta. The omission may please be supplied forthwith.

(c) Recoveries effected from the occupants of the properties (viz. Shri Abdul Rahiman Mohomad and Kaji Abu Mohammad Dn, Abdul Rahman, Karwar, were not posted to the individual accounts in form 15 from August 1953 onwards. The recoveries may please be posted now.

(d) Form 29:- Monthly classified abstract was not completed from July 1953 onwards and form 28 summary of monthly balances in the Personal Account was incomplete from April 53 onwards in respect of Honavar taluka. Form 28 was maintained in manuscript. Needful action may please be taken early.

(e) Cash Receipts in form 9:- The receipts issued to the payees concerned by the Asstt. Custodian, Honavar upto 29-9-53 were not machine numbered and no certificate of count of receipts was recorded in the receipt book. The receipts issued by the Asstt. Custodian, Bhatkalpeta from 22-4-53 to 24-5-53 and from 26-6-53 to 30-6-53 and from 22-7-53 written in pencil and no certificate of count of receipts was recorded by the Asstt. Custodian. The procedure followed in issuing manuscript receipts is irregular and should be discontinued forthwith. Printed forms may now be obtained and the requisite certificate of count of receipts recorded in the receipt book (inside front cover) under the dated initials of the Asstt. Custodians concerned.

(f) Delay in remittances of moneys collected by village officers, Bailur of Bhatkalpeta was noticed. An amount of Rs. 51-1-0 realised from Shri Nagappa Manjappa Biranner on 27-6-53 was remitted into the treasury on 28-7-53. The delay may please be explained.

(g) Form 25:- Cash book was not produced for audit for the period from 26-7-53 onwards. It may please be made available at the next audit.

6. Administration charges and Custodian's fees-

Rule 44 of the Administration of Evacuee Property (Central) Rules, 1950 lays down that at the close of each month a cheque for the total amount towards administration charges and custodian's fees should be drawn by the custodian against his Personal Deposit Account. The Custodian's fee at 10% of gross collections ~~adjusted~~ by transfer credit was only upto 31-12-52, at 10% of gross realisations made from the evacuee properties on account of maintenance and normal repairs as required by Rule 26 (2) of the Administration of Evacuee Property (Central) Rules, 1950 has not been charged so far. Early action may please be taken to credit the Custodian's fees from 1-1-53. An impersonal account for maintenance and normal repairs may also be opened by crediting 10% of gross realisation from evacuee properties. Also vide C.E.P's circular letter No. CEP/CIR/221-A/c dt.23-10-52 in this connection.

7. During the period ~~fixxxd~~ under audit 29 properties were declared as evacuee properties out of which the possession of the following properties has not been taken by the Deputy Custodian:-

Sr.No.	Name of the evacuee	Authority declaring evacuee property and date of notification
1.	Hanifabi Kabetullakhan and others.	8640/EV/65dt. 20-8-52.
2.	S.K.Hassan Vd. SK.Mas former resident of Kodibag.	" 75 dt. 29-1-53.
3.	Karmikhan Mohommad Khan and Sharifabi Kom Abdul Latif,	" 80 dt. 24- 2-53.
4.	Abook Mohammad abas Mohommod Moulasala wd. Siddi Mohammad Saunabai. former resident of Bhatkal.	" 91 dt.11-3-53.
5.	Hussain Bin Mohammad Sharif Sahab Mavalli	" 93 dt. 31-3-53.

Necessary action may please be taken.

8. Form Nos. 21, Rent Demand and collection register of immoveable property (other than Agricultural) and 24 Demand and collection Register for Agricultural property:-

Arrears were outstanding on account of rent due etc. on Agricultural and non-agricultural properties as detailed below:-

Name of taluka.	Amount outstanding.		Total outstandings on 30-9-53. Rs.
	Agrl. Rs.	Non-Agrl. Rs.	
1. Bhatkal Peta	896- 2-6	307-13-5	1203-15-11
2. Karwar	35-14-0	-	35-14-0
3. Honawar	395-13-9	10- 8-0	406- 5-9
4. Kumta	261- 0-0	~~261-10-0~~ 170-10-0	~~431-10-0~~ 431-10-0

The reasons for allowing the arrears to accumulate may please be stated and early steps may be taken to effect recoveries.

9. It was noticed that the details of properties mentioned in the notifications and those entered in form No.10 (register of immovable properties) of Bhatkalpeta did not tally (vide statement 'A' appended to this report). The discrepancies may please be reconciled.

10. From the foregoing paragraphs it will be seen that the consolidation of the accounts by the Deputy Custodian requires to be speeded up. Some of the Asstt. Custodians have not maintained the registers in printed forms. Arrears were allowed to accumulate. Custodian's fee and other maintenance charges etc. were not adjusted. Immediate steps may please be taken to set right the defects pointed out above.

REHABILITATION DEPARTMENT

No.

ARE9154

12.

2403

18 JAN 1954

(sd)- S. Ramachandran
Asstt. Examiner, Outside Audit,

No.OA/EVAC/ 11281 dt 16-1-54

Copy forwarded to:-

i) The Secretary to Government, Finance Deptt,
Bombay.

ii) The Secretary to Government, Rehabilitation
Deptt. Bombay.

iii) The Custodian General of Evacuee Property,
New Delhi.

iv) The Deputy Custodian of Evacuee Property,
~~Roona~~ Kanara, Kanwar.

v) The Asstt. Accountant General I/c D.A.17
Section, A.G.'s Office, Bombay.

SR Ramachandran 15/1.
Asstt. Examiner, Outside Audit,

VSK.
14/1

Statement 'A'.

Discrepancies between the properties mentioned in Form No.10 and those in the respective notifications.

Sr.No.	Notification No.	Survey No.	Area shown in the notification.	Area showing in form No.10.
385	8640/RV/92 of 27-2-53	513/Mavalli	Not given.	0-4-10
338	8640/EV/92 dt 27-2-53	531/6 Mavalli	0- 3-0 PKO-1-12	0-3-12 0-1-12
	8640/EV/77 dt.23-2-53	185/7 Hable	0-4-8	0- 2-4
278	864 /EV/77 dt. 23-2-53	20/A K	" Part 3-25-0	1- 8-0
283	-do-	141	" 3-17-0	1- 5-8
284	-do-	142 A	" 5-17-0 P.K. 0-12-0	0-21-0
287	-do-	148/1	" 0-30-0	0-10-0
288	-do-	185/3	" 0-18-0	0-15-0
291	-do-	376	" 3-17-0	0-28-8

URGENT.

NO.CEP/AUDIT/ 17/IX-53.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay (I),
Dated, the ~~30~~ 25/1/54

REHABILITATION DEPARTMENT	
File No.	ARE 9154
S. No.	3647
Date	27/1/54

The Collector and Deputy Custodian
of Evacuee Property,

Kanara, Kanara.

Subject: Audit Report on the Personal Deposit
Account of the Deputy Custodian of Evacuee
Property, Kanara for the
period ending 30-IX-53.

Your attention is invited to the audit report
No. OA/15/11279 dated 16/1/54 from the
Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (5 copies)
within seven days of the receipt of this letter in the form
given below. One copy of your reply may please be endorsed
to the Examiner, Outside Audit Department direct.

The Audit reply should be exhaustive and self
contained so that the Examiner, Outside Audit will have no
cause to point out any omission. In case where orders of the
Government are required to be obtained for sanction or
condoning irregularities etc., the items should be referred
individually by letter to this office.

S.No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
1	2	3	4	5	6

Accounts Officer,

Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, "P" Block,
New Delhi. The annotated copy of the Audit Report will
be forwarded to you on receipt of replies from the
Deputy Custodian of Evacuee Property, Kanara, Kanara.
2. Secretary to the Government of Bombay,
Rehabilitation Department, Bombay, for information.
3. Examiner, Outside Audit Department, Bombay, Universal
Assurance Building, 4th Floor, Sir P.M. Road, Bombay No.1.
The remarks of this office will be communicated to you
on receipt of the replies from the Deputy Custodian
of Evacuee Property, Kanara, Kanara.
4. The Accountant General, Bombay, for information.

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VERY URGENT

LETTER

To: The C.E.P. B'ban.

No. ARE 9154/2403-D.

Secretariat (Annexe), Fort, Bombay (1)

16 FEB 1954

Subject:- Audit Report on the a/c of P.D.H of the Dy. C.E.P. Kencara from 1-10-52 to 30-9-1953
Reference Audit Report No. - OA/EXAC/11281. dt the 16-1-54
from the Examiner, Outside Audit Department.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self contained references. The disposal of outstanding audit objections expeditiously needs no special emphasis. The various items in the audit report specially those outstanding from the previous audit reports should be settled finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items from the previous audit reports are outstanding on account of references having been made to Government for issue of orders, the number and date of the reference may please be pointed out.

ISSUED
16 FEB 1954

OK

J 16/11/54

N.M. Jani

20/11/54

(J.C. FERNANDEZ)
Assistant Secretary to the Government of Bombay
Rehabilitation Department

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department,
with reference to his audit report referred to at
No. dated the

The Administrator / Officer-in-charge
Township Colony.

P.T.O

OFFICE OF THE

CUSTODIAN OF EVACUEE PROPERTY

Mercantile Bank of India, Ltd.,
Bombay

Dated the 4th March, 1954.

Dear Shri Kulkarni,

Please refer to Examiner, Outside Audit Department, Bombay's No.OA/EVAC/11279, dated the 16th January, 1954, forwarding audit report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Kanara, for the period ending September, 1953.

Your replies in the Annotated Form (5 copies) to the above audit report have not yet been received inspite of this office reminder dated 25.1.54, and Rehabilitation Department letter No. ARE.9154/2403-D, dated 16.2.54. The audit has pointed out several serious irregularities viz.:

- (i) Non-attestation of entries in the Cash Book by a responsible person; and non-accounting of cheques in the Cash Book on the day of drawal - Para 3.
- (ii) Non-maintenance of the consolidated registers by the Deputy Custodian - in the absence of Form 28, it is not clear how the certificate of agreement of balances in the ledger accounts of evacuees with the Cash Book balances has been given - Para 4(d).
- (iii) Incomplete maintenance of registers at the Taluka Offices and recoveries effected not posted in Form No.15-Paras 5(a), (b) & (c);
- (iv) Receipts in Form No.9 were not issued from printed receipt books and no certificate

of count of receipts recorded in the receipt book. Receipts were issued by issuing manuscript receipts. This is highly irregular, and may facilitate misappropriation. Printed receipt books should be obtained and used forthwith-Para 5(e);

- (v) Delay in remittance of collections collected by the village officers - Para 5(f);-
- (vi) Administration Charges and Custodian Fees not charged and Impersonal Account Maintenance & Normal Repairs not opened;
- (vii) Possession of declared evacuee properties not taken in 5 cases - Para 7 ;

The importance of setting right the irregularities pointed by audit needs no emphasis. I am, therefore, to request you to look into the matter and forward the compliance report immediately. I am deputing my Accounts Officer for inspection during the 3rd week of March, 1954. The exact date will be communicated separately. The records may please be kept ready and upto-date for his inspection.

Yours Sincerely,

Pramod C. Bhat

(Pramod C. Bhat)

Shri S.B. Kulkarni, I.A.S.,
Collector & Deputy-Custodian of
Evacuee Property, Kanara, Karwar.

REHABILITATION DEPARTMENT	
File No.	ARE 915
S. No.	8563
Date	4 MAR 1954

Copy forwarded with compliments to:-

1. The Inspecting Officer (Accounts), Office of the Custodian General of Evacuee Property, New Delhi.
2. The Under Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

IMMEDIATE.

REMINDER.

No. CEP/AUDIT/17/IX-53

OFFICE OF THE

CUSTODIAN OF EVACUEE PROPERTY
Mercantile Bank Building, Fourth Fl.
Mahatma Gandhi Road, Fort, Bombay.

Dated the 8th May, 1954

TO

The Collector & Deputy Custodian
of Evacuee Property,
Kanara, Karwar.

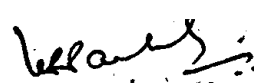
Sub:- A.R. on the P.D.A/c of the
Deputy Custodian of E.P.,
Kanara, for the period ending
30th September, 1953.

Ref:- This office letter demi-official
even number dated thd 4th March 1954.

Reference is invited to Examiner,
Outside Audit Department, Bombay's letter No.0A/
EVAC/13334 dated 12/3/1954.

Your replies in the annotated form
(5 copies) are still awaited. The Custodian
General, the State Government and the Accountant
General, Bombay, are pressing for early submis-
sion of the compliance report. More than three
months have elapsed since the issue of the audit
report and the delay in submission of the com-
pliance report cannot be explained. You are,
therefore, requested to pay your personal atten-
tion to this and forward compliance report
without any further delay.

Please treat this as Immediate.


Accounts Officer

Custodian of Evacuee Property,

B O M B A Y.

P.T.O.

Copy forwarded with compliments to :

- (i) The Inspecting Officer (Accounts),
Office of the Custodian General, of
Evacuee Property, New Delhi.
- (ii) The Secretary to the Government of
Bombay, Rehabilitation Department,
Secretariat, Bombay, and
- (iii) The Examiner, Outside Audit Department,
Bombay No.1.

REHABILITATION DEPARTMENT	
File No.	DRE 9153
S. No.	18032
Date	12 MAY 1954

SS.8.5.54.

NO.CEP/AUDIT/17/IX/53.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 22nd May, 1954.

To.

The Examiner, Outside Audit Department,
Universal Assurance Building, ~~4th~~ 4th Floor,
Sir P.M.Road, BOMBAY No.1.

Sub: Audit Report on the accounts of the
Deputy Custodian of Evacuee Property,
Kanara - Karwar for the period
ending 30-9-53.

Your letter No.0A/EVAC/11279 dated
16-1-54 forwarding the above audit
report and Deputy Custodian of Evacuee
Property, Kanara, letter No.8640/Audit
dated 7-5-54 furnishing replies to the
audit report.

An annotated copy of the audit report furnishing
the remarks of this office in column four is enclosed.
The Deputy Custodian of Evacuee Property, Kanara is also
being asked to take immediate action on these remarks and
intimate further compliance under advice to you.

REHABILITATION DEPARTMENT	
File No.	ARE 9153
S. No.	19419
Date	22/5/54
Encl:- A.A. Report.	

For Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

- 1 The Custodian General of Evacuee Property, P Block,
Raisina Road, New Delhi, together with a copy of
the annotated audit report.
- ✓ 2 The Secretary to the Government of Bombay,
Rehabilitation Department. Bombay.
- 3 The Deputy Custodian of Evacuee Property, Kanara,
with reference to his No.8640/Audit dated 7-5-54. He
is requested to take immediate action on the remarks
furnished in column 4 of the annotated report and
report compliance under intimation to the Examiner,
Outside Audit Department, Bombay.

Encl:-A.A.Report.

KHD
D.

for information

file
27/5/54
Supdt
27/5-11984

SS.22.5.54.

D.O.NO.CEP/Audit/17/IX-53.

MAHATMA GANDHI ROAD, FORT, BOMBAY.
Dated the 4th October, 1954.

Dear Shri

Please refer to this office letter of even number dated 22/5/1954, forwarding a copy of the annotated audit report with this office remarks in column four on the replies furnished by you to the audit report for the period ending 30/IX/53, under your No.8640/Audit, dated 7/5/54.

Further replies to the remarks of this office have not yet been received although more than four months have elapsed since the issue of the annotated copy. The delay in compliance of the irregularities is viewed seriously by the Custodian General, New Delhi, and the State Govt., who are expediting this office for submission of further replies. More than eight months have passed since the issue of the audit report and the necessity of early settlement of the defects pointed out in the audit report needs no emphasis.

May I, therefore, invite your personal attention to this matter and request you to ensure that the replies are sent to this office immediately.

Yours

Sd/-

(K.R.PAULALE)

SHRI S.B.KULKARNI, I.A.S.,
Collector & Deputy Custodian of
Evacuee Property, Kanara, Karwar.

P.T.O.

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-:ooo00 2 00ooo:-

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property,) New Delhi.
2. ✓ The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

} for in-
} formation
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REHABILITATION DEPARTMENT

File No. ARE 9054

S. No. 38841

Date 25 00 1954

K.R. Panhale

(K.R.PANHALE),
Accounts Officer,

Custodian of Evacuee Property,
Bombay.

not 4/10/54

J.4/10/54.

RHD
D

for information

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14/10/54

E. 17/10

Connection with the Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, mra, for the period from 1-10-1952 to 30-9-1953.

Item No. of objection.	Particulars of objection.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
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Para 2. Previous Audit.

Para 8 of Audit Report for the period ended 30-9-52.

The credits on account of recovery towards rent stated to have been afforded may please be pointed out to audit.

The details of credits of recoveries effected will be pointed out to audit during next audit.

This may be verified during the next audit.

Para 3. Current audit.

Cash book (Form 25).

(a) The following cheques drawn by the Deputy Custodian were not accounted for in the cash book on the day of their drawal.

The cheques were accounted for in the consolidated cash book on the day of encashment in the treasury. The instructions regarding accounting of cheques on the same day of their issue are pointed out in the audit have been noted and followed.

- do -

Cheque No. Amount of Date on which and date. cheque. accounted for in cash book.

2046/102251 194-9-10 31-12-52.
dt. 23-12-51

2046/102252 58-6-9 27-1-53.
dt. 25-1-53

2046/102253 61-2-53 27-1-53.
dt. 25-1-53

It may please be noted that the cheques should be accounted for on the day of their drawal.

Para 3(a). The entries in the cash book maintained by the Deputy Custodian were not attested from April 1953 onwards. It was explained that the register has been consolidated. It may be noted that the entries in the cash book should be attested by a responsible person.

The register was being consolidated and the entries made were to be checked with the accounts furnished by the Taluka Asstt. Custodians. All the entries in the consolidated cash book maintained in the office have been attested and the register maintained up-to-date.

This may be verified during the next audit.

Para 4(a). Non-maintenance of the consolidated registers by the Deputy Custodian.

The following consolidated registers were not maintained :

- (i) Form 10 : Register of immovable property.
- (ii) Form 21 : Rent demand and collection register of immovable property (other than Agriculture).
- (iii) Form 24 : Demand and collection register for Agricultural property.

Proposal for sanction of an additional clerk sent to the Custodian has been turned down. The work of consolidation of these registers will be taken up.

Form 21 and 24 are to be maintained at Taluka offices only. Dy. Custodian of Evacuee Property, is being asked requested to complete Form No. 10 early.

(b) The entries made in the consolidated form 15 (individual ledger accounts) were not attested.

All the entries in the register maintained in form 15 are attested.

This may be verified during the next audit.

(c) Form 14 : Index register : Requisite details in columns 3, 4(a) e.c. were not furnished.

Col. 3 is blank as there are no firms. Col. No. 4(a) will be filled in after the registers in Col. 4 are consolidated.

Deputy Custodian of Evacuee Property, is requested to complete the register and report compliance.

Para 4(d). Form 23 : Summary of monthly balances was not posted from July 1953 onwards. As the register was incomplete it may please be stated how the monthly reconciliation of balances between the Personal Ledger Accounts of evacuees and of the cash books maintained by the Deputy Custodian has been effected and certified as required by rules 40 and 45 of the Administration of Evacuee Property (Central) Rules, 1950.

Para 5.

The following irregularities of taluka accounts were noticed.

- (a) Forms 15, 21 and 23 maintained by Konavar taluka and forms 9, 11, 14, 16, 22, 21, 24 and 25 of Dhathal Potha were found to be in manuscript. The registers may please be maintained in the printed forms which were stated to have been received by the talukas in September 1953.

(b) Form 14 Index Register.

Agreement of balances in the Personal Ledger accounts of the evacuees with the cash book maintained in this office was verified monthly with the figures in the treasury pass book and individual ledger balances in form No. 15 before consolidation of accounts in form 23 was done. Now consolidated accounts in form 23 have been brought up-to-date.

Konavar taluka.

The Asstt. Custodian has reported that all the forms have since been maintained in the printed forms.

Dhathal potha.

Form No. 21 Manuscript receipts were issued prior to the receipt of printed forms. Printed forms only are received since the supply of printed receipt books.

Form No. 14: The register is reported to have been maintained in printed form.

Forms Nos. 14, 15, 21, 24 & 23.

The Asstt. Custodian has been instructed to replace the manuscript registers by printed ones from the beginning of the schemes and his compliance report is awaited.

Form No. 23. This register has been maintained in the printed form since August 1953.

This may be verified during the next audit.

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Dy. Custodian of Evacuee Property; report may be awaited.

This may be verified during the next audit.

1 2 3 4 5 6

Para 5(b). Form 14 Index Register.

The register was found to be incomplete in respect of items (v) to (ix) of Karwar taluka and columns 3, 4, 6, 7 and 8 remained blank in the register maintained by Bhathal petha. The omission may please be supplied forthwith.

The register in respect of Karwar taluka is reported to have since been completed. The Asstt. Custodian, Bhathal has reported that all items regarding which there are transactions have been entered in the register.

This may be verified during the next audit.

- (c) Recoveries effected from the occupants of the properties (viz. Chari Abdul Bahiman Mohamed and Kaji Abu-Mohammad bin AbdulBahiman, Karwar), were not posted to the individual accounts in form 15 from August 1953 onwards. The recoveries may please be posted now.

All the recoveries are reported to have been posted to the individual ledger accounts in form No. 15.

- do -

- (d) Form 23: Monthly classified abstract was not completed from July 1953 onwards and form 23 summary of monthly balances in the personal deposit account was incomplete from April 1953 onwards in respect of Hanavar taluka. Form 23 was maintained in manuscript. Speedy action may please be taken early.

~~Form 23~~
Form No. 23 is reported to have been maintained in printed form and brought upto-date. Form No. 23 (classified abstracts) is also reported to have been completed.

- do -

- (e) Cash receipts in form 9: The receipts issued to the payees concerned by the Asstt. Custodian, Hanavar upto 20-9-53 were not machine numbered and no certificate of count of receipts was recorded in the receipt book. The receipts issued by the Asstt. Custodian, Bhathal petha from 27-4-53 and to 24-5-53 and from 23-6-53 to 20-6-53 were written in pencil and no certificate of count of receipts were recorded by the Asstt. Custodian. The procedure followed in issuing manuscript receipts is irregular and should be discontinued forthwith. Printed forms now be obtained and requisite certificate of count of receipts recorded in the receipt book (inside front cover) under the dated initials of the Asstt. Custodians concerned.

Issue of manuscript receipts has already been discontinued. The Asstt. Custodians have been instructed to use printed forms only for the purpose and to follow the instructions regarding recording of count of receipts in the receipt book at the time of issue of the book for use.

do -

1 2 3 4 5 6

Para 5(f) Delay in remittances of maney collected by village officers, Bailur of Bhatkal patha was noticed. An amount of Rs. 51-1-0 realised from Shri Nagappa Manjappa Biranner on 27-6-53 was remitted into the treasury on 28-7-53. The delay may please be explained.

Report of the Asstt. Custodian in this regard is awaited.

Deputy Custodian of Evacuee Property, is requested to send the report early.

(g) Form 25 : Cash book was not produced for audit for a period from 26-7-53 onwards. It may please be made available at the next audit.

It is reported by the Asstt. Custodian that this register was not sent as it was a current register required for recording daily transactions and it will be produced at the next audit.

This may be verified during the next audit.

Para 6: Administration charges and Custodian's fees.

Rule 44 of the Administration of Evacuee Property (Central) Rules, 1950 lays down that at the close of each month a cheque for the total amount towards administration charges and Custodian's fees should be drawn by the Custodian against his Personal Deposit Account. The Custodian's fee at 10% of gross collections adjusted by transfer credit was only upto 31-12-52. Fee at 10% of gross realisations made from the evacuee properties on account of maintenance and normal repairs as required by Rule 26(2) of the Admn. of Evacuee Property (Central) Rules, 1950 has not been charged so far. Early action may please be taken to credit the Custodian's fees from 1-1-53. An impersonal account for maintenance and normal repairs may also be opened by crediting 10% of gross realisation from evacuee properties. Also vide Custodian of E.P.'s circular letter No. CEP/CIR/221-A/c, dated 23-10-52 in this connection.

Administration charges and Custodian's fees were not adjusted monthly as required by rules for want of consolidation of ledger ~~man~~ accounts in form 1. Custodian's fees have now been adjusted upto-date i.e. on the realisations made upto the end of March 1954.

Impersonal account for maintenance and normal repairs has been opened and fees as required on the gross realisations made upto 31-3-54 have been credited to this account and the register kept up-to-date.

Para 7: During the period of audit 29 properties were declared as evacuee properties out of which the possession of the following properties has not been taken by the Deputy Custodian.

S.No. Name of evacuee Authority declaring evacuee property & date of notification.

1. Hanifabi Kabetullakhan 8640/Ev/65 of and others. 20-8-52.
2. S.K.Hassan Md.Sk. -do- 75 of Mahammad former resident of Kodibag. 29-1-53
3. Karimkhan Mohammadkhan -do- 80 of and Sharifabi kom Abdul Latif. 24-2-53
4. Aboo Mahammad alias Mommod Moula Md. Siddi Mohammad Sannabbu, former resident of Bhatkal. -do- 91 of 11-3-53

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Na

5. Hussein bin Mohammad -do- 93 of Sharif Saheb, Mavalli. 31-3-53.

Necessary action may please be taken.

Para 8. Form Nos.21, Rent Demand and Collection Register of immovable property (other than agricultural) and 24 Demand and Collection Register for Agricultural property.

Arroars were outstanding on account of rent due etc. on agricultural and non-agricultural properties as detailed below:

Possession of properties in the cases mentioned at S.Nos. 1 to 4 is reported to have been taken over. The case at S.No. 5 comprises of 258 properties and the work of taking over possession of the properties is in progress. The Asstt.Custodian, Bhatkal has been expedited to complete the work as expeditiously as possible and report final compliance of taking over all the properties before the end of this month.

Dy.Custodian of Evacuee Property is being requested to look personally in the matter and see that the poss----- taken early.

Out of the arrears of Rs.1203-15-11 shown at S.No.1 against Bhatkal petha only Rs.59-12-2 as regards agricultural rent remains to be recovered. The arrears in Honavar taluka have been reduced to Rs.123-12-0. The Asstt.Custodian

The Deputy Custodian of Evacuee Property, is being requested to clear the arrears expeditiously.

1	2		3
	of taluka.	Amount outstanding	
		Aggl. Non-aggl.	Total out-standing on 30-9-53.
1. Bhatkal (potha)	896-2-6	307-13-5	1203-15-11
2. Karwar	35-14-0	-	35-14-0
3. Honavar	395-13-9	10-8-0	406-5-9
4. Kumta	261-0-0	170-10-0	431-10-0

The reasons for allowing the arrears to accumulate may please be stated and early steps may be taken to effect recoveries.

Para 9. It was noticed that the details of properties mentioned in the notifications and those entered in form No. 10 (register of immovable properties) of Bhatkal potha did not tally (vide statement 'A') appended to this report. The discrepancies may please be reconciled.

Karwar, 30-4-1954.

concerned have been directed to expedite the recovery and clear off the arrears by the end of this month. An amount of Rs. 1110/- has been recovered out of the arrears of Kumta taluka and the Asstt. Custodian concerned has been expedited to recover the balance early.

It is reported by the Asstt. Custodian, Bhatkal that the details of properties shown in form No. 10 are as per the description made in the panchanama drawn up at the time of taking over the properties. The matter is being enquired into and discrepancies are being reconciled. The Deputy Custodian of Evacuee Property's report may be awaited.

Sd. H. Srinivasan,
Collector & Deputy Custodian
of Evacuee Properties, Kanara

M. S. Anil
For Accounts Officer,
Custodian of Evacuee Property, Bombay.

22/5/54